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THE ALBERTA



Counsellor

PUBLISHED BY THE DEPARTMENT OF MUNICIPAL AFFAIRS IN THE INTERESTS OF LOCAL GOVERNMENT

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EDMONTON, ALBERTA

November, 1958

UNION CONVENTION SEES PROGRESS

ADVISORY BOARD CLOSER

Along Jasper Avenue crowds hurried about their business pausing now and then to praise the fine weather. Over on the high bank of The Saskatchewan, citizens at leisure watched the streaming of traffic, or merely sat contentedly in the sun. Not many of them knew that up in the conference room in the Macdonald Hotel some two hundred delegates were holding the 54th annual convention of The Union of Alberta Municipalities.

The delegates (mayors, council men and secretaries of Alberta's cities, towns and villages) were making some progress toward better understanding - of their mutual problems and of the efforts being made by the Provincial Government to help them. No overall solution was formulated, but at least aspects of the municipal scene were discussed again and agreement was recorded on resolutions aimed at improving local conditions.

The Alberta Government will give careful consideration to those resolutions and action will be taken as a result. Next year the delegates will meet again, and further steps forward will follow. That's the way of progress under the democratic system. Not fast enough for some, perhaps, but nonetheless certain.

THE PROBLEM

Concern was expressed by speakers (and by delegates speaking from the floor) over the rising demand for local services and the rate at which local revenues were falling behind the costs of these services. This meant a growing burden of debt. Here was THE problem, delegates agreed again. Where was the solution? (More on Page 2)

THE MACGREGORS HONORED



TWENTY-FIVE YEARS WITH DEPARTMENT - Colin Macgregor enjoys a lighter moment during farewell presentation at the Highways Building as Mr. Hooke brings off a bon mot. The ladies are Miss Solange Rodberg and Mrs. Macgregor.

Mr. Macgregor left the Department in September for "a well-deserved promotion" as a member of the Alberta Liquor Control Board. Mr. Hooke, Minister, and Mr. A.W. Morrison, Deputy Minister, spoke highly of Mr. Macgregor's service and wished him well on behalf of the Department.

Mrs. Macgregor was presented with a bouquet of roses by Mrs. M. Lamothe while Mr. Macgregor was the recipient of a golf set and caddy cart. "I'm going to miss everybody," he said.



Alberta Association of Municipal Districts and Counties

CONVENTION CALL

The 50th Annual Convention of the Alberta Association of Municipal Districts and Counties will be held in the Macdonald Hotel, Edmonton, Alberta, on Tuesday, Wednesday, Thursday and Friday, November 18 to 21, 1958. We are again holding a four-day convention to allow time for resolutions and discussions.

Special arrangements are being made to suitably celebrate our Golden Jubilee and we hope to have with us as many of the pioneer officers of the Association as possible. We expect a large turnout and hotel reservations should be made well in advance.

Our program of entertainment for the ladies will be enlarged. The banquet and dance for delegates, ladies and visitors will be held Thursday evening, November 20.

I am looking forward to welcoming you at our 50th Anniversary convention.

C. P. Hayes,
President.

REQUEST DECLINED

Request from ratepayers of that portion of the M. D. of Lac Ste. Anne No. 93 north and west of the Pembina River to revert to Improvement District status has not been granted. The decision and the reasons therefor were contained in a letter to Mr. H. L. Sharpe, Mayerthorpe, of the Ratepayers' Committee circulating the petition, from Hon. A. J. Hooke, Minister of Municipal Affairs, which was made public recently. Copies of the letter have been mailed to all signers of the petition.

In his letter, Mr. Hooke points out that conditions affecting the municipal district have been changed greatly since the petition was circulated early in January. He said the 1958 municipal unconditional grant had been increased by 135% over that paid in 1957, with the result that the municipal mill rate was reduced from 30 to 24 mills and now compared favorably with that of other municipal districts in Alberta. A reduction in the hospital rate from 22 mills in 1957 to 16.5 mills in 1958 was also noted, so that for ratepayers whose land is within the hospital district the total reduction in the tax rate amounted to 11.5 mills.

Referring to the hospital and the school mill rates, the Minister said that even if reversion were granted, there would be no possibility of changing them. He added that even with reduced taxes for 1958, services to the municipal district had been expanded. This he said was evidenced by the 1958 appropriation for public works of \$248,600 compared to \$219,601.82 spent during 1957 for essentially the same purposes. He reminded the ratepayers that the five year program re-

(More on Page 7)

THE SECOND PAGE . . .

WHO'S A CAVALRY MAN?

We've often said that the best government is closest to the people and have favored decentralization ever since we cut our second tooth. We've agreed comfortably with the idea that "municipal institutions constitute the strength of free nations". We like the ring of the words "local autonomy" and cherish the struggle for the right of all men to vote as one of the brightest victories of history.

And yet, after October 15, we're not so sure that many people agree with these old sentiments. We begin to wonder if we're cavalry men among push-button hotshots.

The apathy inspired by municipal elections is an old story, of course. But not too old. We recall campaign meetings a few years ago when audiences out-numbered candidates. Those were the days when wit was still free and heckling (good-natured or otherwise) was an art. The campaign had social significance, too, because important public figures sought our humble favor and plied us with reasonably good cigars.

But the old days are gone. And the tragedy of their passing is the vacuum left behind. There's nothing to take the place of the campaign meeting. Or is there?

Suppose municipal councils were appointed. Would anyone care? Suppose we lost our vote if we didn't use it, say, twice in a row. The ratepayers who don't bother to vote now wouldn't be losing a thing.

Art Evans, in the Calgary Herald has some thoughts on the matter. He observes that "the quality of separateness has departed from the community. This development (he goes on) has affected people's thinking and re-arranged the importance they attach to what concerns them". And in the next paragraph he says, "In the face of continuous world tensions it is difficult to get all steamed up over local issues".

He may be right. We who hold doggedly to the old sentiments could be out of step. Who knows, there may be something to replace municipal elections . . . and even local governments. Perhaps non-voting ratepayers will tell us what it is.

A GROWING PROFESSION

FROM AN ARTICLE BY EDWIN A. GERE, JR.

About two years ago in a small rural community in the Finger Lakes region of western New York, the annual county fair was in full swing. Lined up behind a baseball throwing booth was a long row of customers, all waiting their chance for three tosses of the horsehide at the target. The reason? The target was a caricature of a man's face, neatly labeled "The Assessor." Business was brisk and the activity provided good entertainment for those involved.

The fairgoers and other citizens concerned about their taxes throw "baseballs" at assessors when perhaps they should be throwing them at someone else, if at all. Assessors don't determine tax rates. Assessors measure value.

Yet due to the sometimes misunderstood nature of his duties, the assessor has often been given much of the blame for the high cost of local government. As a consequence the assessor's calling has not always been an attractive one. His status as a professional has been slow to materialize.

About 20 years ago, assessors declared war on their own mediocrity by setting out to increase the status and prestige of assessing. By any standard, they have been extremely successful. In slightly more than two decades they have elevated assessing from the "just another job" level to that of a firmly established profession.

* * * *

It is to the assessors' credit that they began to raise themselves by their own bootstraps back in the 1930's, for by the end of World War II, the requirements of assessing virtually dictated such a change. Rapid industrial growth, increased homebuilding, expansion of suburbs

—all exerted a profound effect upon assessing. The profession had to become scientific in the face of such phenomenal changes, but assessors had already made the transition. While it can still be observed in some communities, the old practice of pulling John Jones's assessment out of thin air with a haphazard guess is disappearing. "Windshield" appraisal of real estate is likewise on the way out. The county fair incident, happily, is not a widespread occurrence today.

Because the property tax remains the major source of revenue for most towns and cities, its importance will continue to grow with increasing costs of local government. As a result a higher degree of skill and capability will be required to perform the assessing function. The assessor's place in government will assume increasing significance.

Assessors are proud of the status which their calling has achieved but they do not intend to stand still. Conscious of the "badman" label sometimes hung on them, yet aware of the responsible position which they hold in local government, assessors everywhere realize that theirs must be an exacting profession.

- The American City

* Saving money is still a pretty good idea - it may be valuable again someday.

* * * *

* You're young only once; after that you have to think up some other excuse.

UNION CONVENTION SEES PROGRESS

(From Page 1)

In his report as Union president Arthur Soetaert, M. L. A., called for a "just formula" for distribution of provincial government grants instead of a system of "doling out grants." He suggested the government assume the full cost of a basic standard of education with the municipalities meeting the rest of the bill as local needs demanded.

Mayor Hawrelak, Edmonton, described municipal problems over the past few years as "good problems, apart from those of the hungry 30's, because they are ones of expansion." Instead of "handouts," he wanted "more access to the funds we need to meet our responsibilities."

Air Vice-Marshal G. R. Howsam, Alberta Civil Defence Co-ordinator, bought some sobering thoughts about the need for greater emphasis on planning in "reception areas". Target areas have definite evacuation problems, he said, but it is certain that rural areas have a much greater problem in planning and organizing for the care of evacuees. He said smaller centres should also provide "for their own remedial evacuation in the event of random bombs or fallout".

STRENGTHENED AUTONOMY

Friday morning Municipal Affairs Minister A. J. Hooke led off with an address in which he reassured delegates that local autonomy was being strengthened in Alberta municipalities rather than being reduced. Evidence of this was in the abolition of departmental controls which had been carried out by the senior government over the last

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THIS MONTH

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MODIFIED ACCRUAL ACCOUNTING

BY U. R. SHOGREN, FIELD ADMINISTRATIVE OFFICER,
DEPARTMENT OF EDUCATION

AN ADDRESS DURING THE COURSE IN SCHOOL
ADMINISTRATION AT BANFF (FIRST OF TWO PARTS)

To begin with it must be clearly understood that the procedures here outlined apply strictly to accounting for operational revenue and expenditures. It is considered that separate books of account must be maintained for recording transactions involving funds derived from the sale of debentures, long term capital loans and capital grants related thereto. These funds must be kept in a separate bank account and disbursed by separate cheques designated "Capital account". It is not our intention to go into detail respecting capital accounting (other than capital expended from current revenue) at this time. We feel it is sufficient to say that capital should continue to be operated on a receipts and payments basis to conform with Page 7 of the present auditor's financial statement.

Our main concern for the present is to attempt to evolve uniform procedures which will result in a modified accrual basis of revenue and expenditure accounting.

The following books of account and subsidiary forms are considered necessary:

- (1) General Journal
- (2) Cash Book
- (3) Voucher
- (4) Accounts Receivable Journal
- (5) Payroll Journal
- (6) Receipt Book
- (7) General Ledger (with Chart of Ledger Accounts)
- (8) Conveyance Ledger
- (9) Fixed Asset Register
- (10) Both General and Payroll or Salary Cheque Blanks
- (11) Vouchers (Original and Duplicate) pre-numbered
- (12) Invoices (Original and Duplicate) pre-numbered
- (13) Insurance Register
- (14) Debenture Register

One should familiarize himself with these titles and their form as they will be referred to constantly in the details to follow. The chart of ledger accounts has been drawn up to generally cover divisional operations over a wide area and may be revised to suit the needs of a particular unit, however, we will be referring to these accounts as listed when explaining procedures.

In the early part of January the general ledger accounts should be decided upon and set up. Then after the audit for the previous year has been completed, all asset and liability figures should be transferred from the Capital and Loan Fund as well as Revenue Fund balance sheets to the respective General Ledger accounts.

In attempting to set forth further details, I believe, that rather than to treat these procedures as a continuous series of events on a calendar basis, they may possibly be more easily explained by considering each phase or operation under its particular heading. This we will endeavor to do as simply as possible.

1. Voucher

This is a pre-numbered document in duplicate which authorizes the payment of money and classifies the accounts to be charged. Immediately an invoice is received from a vendor a voucher is opened in the name of him or his firm. The invoice date and number are recorded and under description the distribution of items or classification of accounts. The total of the invoice (and of course the distribution of items) will be entered under "amount". The invoice is then attached to the original voucher and its carbon copy filed in a folder labelled "accounts payable". As invoices are received from this particular vendor during the month they are listed and attached to this same voucher. At the end of the month or close-off date the distribution of items is summarized and the voucher is ready for posting and subsequent presentation to the Board of finance committee for approval. A voucher is opened and handled in this manner for each vendor submitting one or a number of invoices for the month concerned.

Now it is most important that since we are accounting under a

voucher system that there be a voucher covering each and every expenditure. Therefore, we must attach to vouchers as well all bank debit and memos slips covering bank charges, telephone, power bills, debenture and loan instalments etc. This may affect our close-off date to a slight degree, however, under normal circumstances these bank debit or memo slips should be available a few days after the first of the next month. It might be well to mention that it is not necessary to wait for vendors' statements in this connection, nor should we concern ourselves with accounts relative to the succeeding month.

The vouchers are now in the "Accounts Payable" file in numerical order and ready for posting to the "Voucher Register". This should be done at once, a trial balance taken and the various accounts posted to the General Ledger. Expenditures are debited as classified to the respective accounts and the grand total is credited to Other Accounts Payable. In the meantime the vouchers have been returned to the "Accounts Payable" file to await presentation to the Board or finance committee. On presentation they are either approved or not as the case may be. If all are approved a resolution is passed to the effect all vouchers numbered from ___ to ___ be approved and authorized for payment. If for any reason a voucher or an item on a voucher is not approved for payment the resolution is reworded to record the exception. The original copies of those approved are then initialled by the chairman or trustee authorized to do so and are ready for payment by cheque. The cheque number is recorded on both the original and the duplicate. The originals with the invoices attached (after being paid) are then filed alphabetically and the duplicates numerically. (To Page 6)

SECRETARY'S



CALENDAR

Every Month

5th-Within 5 days after the end of each month secretary-treasurer shall prepare statement of monies received and their disposition, submit to council at next meeting and enter a copy in the minutes. Sec. 61(v). (Municipal District Act.)

Dec. 15 - Quarterly installment of school requisition shall be paid. Sec. 338.

Dec. 15 - Final quarter of Hospital Benefits Act requisition. (Sec. 11 Hospital Benefits Act.)

Dec. 31 - Charges for destruction of pests not paid before this date shall be added to taxes on land. Sec. 278.

Dec. 31 - Financial year closes. Sec. 69.

Dec. 31 - Prior to this date council shall provide for nomination on third Saturday in February or three days before or after. Sec. 96(1), (3).

Dec. 31 - Assessor to complete his assessments by this date. Sec. 20(2) Assessment Act.

Town and Village Act

Every Month

15th-Secretary-treasurer shall prepare statement of monies received and their disposition, submit to council at next meeting and enter in minutes. Sec. 67(r).

Dec. 15 - Final quarter of school requisition due. Sec. 355.

Dec. 15 - Final quarter of Hospital Benefits Act requisition due. (Sec. 11 Hospital Benefits Act.)

Dec. 31 - Final quarter of municipal hospital requisition due. (Sec. 112 Municipal Hospital Act.)

Dec. 31 - Assessor to complete his assessments by this date. Sec. 20(2) Assessment Act.

Dec. 31 - Secretary-treasurer shall prepare to finalize books and records for audit. Sec. 67(t).

Tax Recovery Act

Dec. 31 - Taxes deemed in arrears if unpaid after this date, unless later date lawfully fixed for payment. Sec. 3(9) and 4(4).

NEW BRUNSWICK'S MUNICIPAL SYSTEM

BY E. G. ALLEN, M. A.
DEPUTY MINISTER

(NOTE: New Brunswick's municipal system embraces 6 cities, 20 towns, 1 village, 15 counties, 57 local improvement districts, and (for checking of audits only) 4 city school boards and 12 commissions - water, lighting etc. The scope of administration by the Department is outlined below.)

1. Municipal Supervision and Statistics

Commissioner of Municipal Affairs

- (1) Prescribes and regulates the system of estimates, bookkeeping, and accounting to be adopted by the municipalities.
- (2) Prescribes the forms, returns, statements and information to be made and furnished by municipalities to the Department or to the Lieutenant-Governor in Council.
- (3) Prescribes and regulates the system of auditing of the municipalities.
- (4) Collects, compiles, analyses and records statistical and other information relating to the financial and other affairs of the municipalities.
- (5) Publishes statistics, reports and records, etc. and distributes same to municipalities.
- (6) Studies, reports and advises upon the system of municipal institutions, and the government and administration of municipal affairs.
- (7) Makes annual reports on municipal matters to the Lieutenant-Governor in Council.
- (8) May direct an auditor to make an audit of the financial affairs of any municipality.

Lieutenant-Governor in Council

- (1) May appoint a municipal inspector for a municipality which fails to meet its financial obligations or which has a very inefficient system of administration. All actions of inspector are subject to approval by Lieutenant-Governor in Council.
- (2) May appoint a municipal supervisor for a municipality which is in the same category as (1). This person has complete charge of all municipal matters, some of which, particularly raising of money for capital expenditures is subject to approval of Lieutenant-Governor in Council. At present the Government has a municipal supervisor in one municipality which had defaulted.
- (3) Approve of various municipal by-laws and tax concessions made under the authority of the Municipal Tax Act.

2. Administration of Various Municipal Acts

- (1) The Department administers seventeen acts alone plus four others in conjunction with other Departments.
- (2) Minister of Municipal Affairs must approve of certain municipal by-laws made under the authority of some of the Acts.
- (3) Minister must prescribe forms to be used by the municipalities in collecting data for assessment purposes and also the form of the assessment roll.
- (4) Minister must approve the percentage of warrant to be paid by the individual units in a consolidated school area (based on valuations).

Town Planning

1. Planning Branch - to date activity has been confined to promotion and advice in matters pertaining to town planning. Some technical assistance is given to some of the smaller areas.
2. Planning Board - consists of sixteen members representing all departments of government. Deputy Minister of Municipal Affairs is Chairman and the Director of Planning is Secretary.
3. Minister must approve zoning and subdivision by-laws of local improvement districts.

The work of the Board might be classified as follows:

1. Roadside development - setback control, etc.
2. Parksite development.
3. Promotion of the principles of town planning.
4. Approval of all subdivisions outside town planning areas.

Plumbing

1. Promotion among municipalities of adoption of the Plumbing Code and local plumbing trade by-laws.
2. Lieutenant-Governor in Council must approve local by-laws made under the authority of the Master Plumbers' Licensing Act.
3. Branch is under the supervision of the Provincial Inspector of Plumbing.

Civil Defence

- (1) Under the direction of the Provincial Co-ordinator.
- (2) Province has been divided into zones.
- (3) Evacuation plan for target area of Saint John and a reception plan for whole province nearly completed.
- (4) Minister of Municipal Affairs is Director of Civil Defence.

Other Responsibilities of the Department

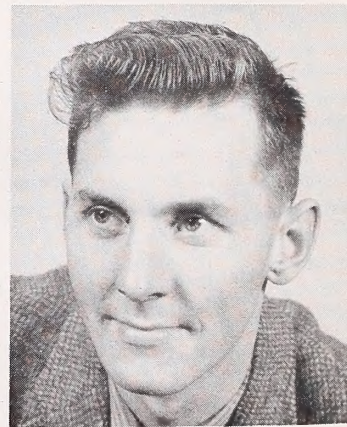
- (1) Distribution among the municipalities of subsidy payments.
- (2) Administration of the Unemployment Assistance Agreement with Ottawa.
- (3) Sponsoring of the annual school for assessors.
- (4) Sponsoring of the annual conference for planners.
- (5) Participation in the activity of the Finance Officers' Association.
- (6) Participation in the activity of the Union of Municipalities.
- (7) Act in an advisory capacity to all municipalities in interpretation of the various acts administered by the Department.

Provincial Equalization and Appeal Board

1. Appointed by Lieutenant-Governor in Council.
2. Consists of Deputy Minister or some employee of the Department as chairman and two other members.
3. Shall equalize the standards of valuation applied in the various units and counties.
4. May alter any valuation schedules prepared by the assessors or valuers.
5. May hear appeals against assessment.

MEET THE DEPARTMENT

People reading the sports pages this past season know that Lieutenant Eric Tandrup of the Assessment Branch of the Department has established himself as one of Canada's best riflemen. At the Alberta Provincial Rifle Association matches in Calgary, Eric won almost everything in sight. Going on to the Dominion Rifle Meet at Ottawa, he was in the top eighteen out of 650 competing marksmen from all over the nation.



ERIC TANDRUP

Eric is no stranger to Ottawa, having represented Alberta there in 1950, 1951, 1952, 1956 and 1957. As a result of his scoring this summer, however, he goes to Bisley, England, next July, one of two Albertans to win a place on Canada's Bisley team.

Mr. Tandrup's work as an assessor with the Department of Municipal Affairs keeps him pretty busy, so as he says, he doesn't have too much time to practice his marksmanship. Spare time is further absorbed by cabinet-making and his work with the 19th Alberta Dragoons, with hunting and fishing in season. He also repairs rifles and for general target practice, loads his own shells.

Mr. Tandrup was born at Athabasca, September 16, 1932, and moved to Edmonton with his folks at the age of 10. After graduating from high school in this city, he spent a year at Camp Borden, coming out with a commission. He joined the staff of the Assessment Branch in 1954. His two children are Teddy, who is 3 1/2 years old and Laurie, who is two.

Mr. Tandrup is a member of the Greater Edmonton Rifle Club, the Alberta Provincial Rifle Association and the Edmonton Garrison Rifle Association. Eric has been competing in rifle matches since he was 16. Ask him where he learned his marksmanship and he will probably say, "I just picked it up."

IMPROVEMENT DISTRICT NO. **

1957 COMPARISON OF GRANTS AND TAXES IN IMPROVEMENT DISTRICTS AND SPECIAL AREAS																
Adminis- tration	DIRECT GRANTS										INDIRECT GRANTS			Total 1957 Tax Levy	Total Grants and Taxes	% of Grants to Total
	Public Welfare Assistance Act	Hospital Agreements	Municipal Assistance Act	Road Grants	Crown Leases	Health Units	Nursing Services	Miscellaneous	School Operational	School Capital	Hospital					
6.27	-	-	1,150.81	-	66.00	131.44	-	-	5,903.06	-	2,923.76	10,181.34	3,544.59	13,725.93	74.17	
2,671.40	13,489.28	-	24,838.60	18,898.41	239.90	2,352.81	-	-	49,100.33	302.00	17,878.52	129,771.25	94,880.37	224,651.62	57.77	
11,530.66	10,898.29	-	39,508.52	266,427.12	17,200.23	3,609.76	2,480.08	2,200.00	261,180.90	85,388.73	37,010.08	737,434.37	207,842.52	945,276.89	78.01	
2,152.48	1,681.40	-	3,703.35	43,778.70	6,556.87	524.28	-	-	35,294.06	11,385.33	5,375.36	110,451.83	16,919.99	127,371.82	86.72	
667.84	484.00	-	3,353.17	96,041.30	4,716.36	119.49	-	-	-	-	908.00	106,290.16	9,190.01	115,480.17	92.04	
29.79	-	-	419.54	-	212.20	-	-	-	-	-	426.76	1,088.29	329.75	1,418.04	76.75	
4,093.32	46,795.56	-	23,863.27	36,894.29	85.55	6,270.68	-	-	215,296.91	1,074.91	49,958.16	384,332.65	187,398.87	571,731.52	67.22	
2,052.15	7,275.44	-	22,167.23	6,523.85	60.67	4,729.54	-	-	111,489.13	77,731.50	42,222.00	274,251.51	111,403.97	385,655.48	71.11	
2,136.80	11,040.53	1,381.35	40,308.02	16,340.15	1,153.94	2,498.01	-	-	45,067.03	62,254.50	22,300.48	204,480.81	113,708.72	318,189.53	64.26	
172.45	101.59	-	629.19	2,812.37	211.57	76.28	-	-	-	-	681.00	4,684.45	2,386.74	7,071.19	66.25	
1,710.39	-	-	13,955.07	-	-	-	-	-	28,428.08	80,238.50	27,403.44	151,735.48	-	151,735.48	-	
691.37	1,558.06	2,115.52	2,808.94	40,173.41	272.38	436.34	-	-	17,188.63	8,276.15	3,895.32	77,416.12	12,704.92	90,121.04	85.90	
5,383.55	29,421.40	-	31,949.83	274,392.63	1,310.47	4,482.82	-	-	266,986.32	128,551.18	47,206.92	789,685.12	167,487.44	957,172.56	82.50	
122.28	858.00	-	2,703.68	45.65	48.87	98.09	-	-	5,096.65	-	735.48	9,708.70	11,236.72	20,945.42	46.35	
108.17	11,282.39	-	2,536.92	5,183.30	18.84	4,506.22	-	-	74,643.24	21,206.40	1,380.16	20,509.78	7,760.67	28,270.45	72.55	
2,049.01	6,687.25	19,671.45	28,334.50	78,928.39	438.99	5,631.10	2,599.65	-	148,405.78	50,506.22	30,681.32	261,017.77	190,461.42	451,479.19	57.81	
3,163.66	15,847.07	41,393.40	26,011.94	193,677.88	1,429.34	3,722.96	-	-	69,650.90	10,850.00	20,284.72	138,676.81	119,339.27	638,686.63	81.31	
426.42	10,906.10	5,854.95	16,949.89	24.50	6.37	-	-	-	22,259.15	166.66	19,912.44	53,046.24	69,125.47	207,802.28	66.73	
21.95	545.73	-	10,140.31	-	-	-	-	-	6,398.32	-	3,159.84	15,841.47	1,972.95	17,814.42	88.92	
142.66	1,096.27	-	810.54	3,556.20	576.11	101.53	-	-	99,939.24	34,037.78	11,822.16	315,089.44	70,255.81	385,345.25	81.77	
2,438.19	19,796.31	24,008.47	18,361.61	101,012.69	205.11	2,169.78	1,278.10	-	9,399.38	229.51	2,851.12	21,027.84	4,666.43	25,694.27	81.84	
92.49	748.84	-	2,469.13	4,696.50	17.59	523.28	-	-	74,938.74	29,390.80	18,514.12	223,743.28	38,755.88	262,499.16	85.24	
1,856.18	12,054.37	8,724.37	7,809.44	96,986.33	1,239.74	1,619.99	4,487.67	-	210,226.53	45,999.28	45,999.28	605,652.39	70,668.10	676,320.49	89.55	
3,552.45	30,005.43	65,563.50	17,136.47	3,514.04	3,514.04	5,447.63	1,465.41	-	42,144.33	11,960.36	13,638.16	238,636.40	34,263.68	272,900.08	87.44	
1,108.38	10,434.86	2,222.65	6,339.21	138,291.06	1,278.37	1,753.61	3,493.59	-	19,563.43	2,208.00	7,091.48	133,281.10	22,656.08	155,937.18	85.47	
754.07	6,383.11	-	3,451.71	89,594.99	740.72	3,493.59	2,441.08	-	43,637.03	2,972.39	15,372.44	167,975.49	58,387.93	226,363.42	74.21	
1,608.48	8,228.08	6,805.42	10,249.02	73,145.04	1,046.21	2,470.30	-	-	25,333.96	-	2,141.68	4,777.00	11,763.77	16,540.77	28.88	
40.76	-	-	1,560.79	-	33.77	-	-	-	3,816.05	5,000.00	1,788.76	13,440.59	3,387.67	16,828.26	79.87	
191.26	1,813.08	-	1,686.74	18,967.50	326.17	271.64	-	-	12,212.52	5,977.20	5,057.56	61,706.81	9,519.68	71,226.49	86.63	
94.06	1,648.62	-	978.09	115.01	-	650.31	654.51	-	-	-	18.16	43.77	3,201.18	3,244.95	1.31	
272.79	3,912.70	-	1,580.85	31,072.76	315.61	3,754.73	5,106.06	-	74,140.08	425.60	29,201.28	263,275.32	73,745.22	337,020.54	78.12	
21.95	-	-	3.66	-	-	3,336.82	152.34	-	86,628.97	17,653.14	28,647.40	381,910.40	82,759.07	464,669.47	82.19	
2,208.92	33,970.55	15,813.97	15,079.40	82,686.79	887.94	2,735.59	1,308.70	-	86,234.51	24.94	22,037.16	247,258.06	84,687.61	331,945.67	74.49	
2,803.09	19,003.11	32,420.10	16,496.81	171,323.84	3,444.78	-	-	-	-	-	8,598.76	22,172.98	1,487.43	23,660.41	93.71	
1,853.05	8,863.15	5,477.18	14,880.40	99,918.40	3,924.98	-	-	-	-	-	7,963.16	23,137.89	4,313.15	27,451.04	84.29	
117.58	6,828.93	-	1,690.87	4,886.25	50.59	-	-	-	-	-	2,137.89	23,172.98	4,313.15	27,451.04	84.29	
78.39	4,915.42	-	2,149.42	8,008.10	23.40	-	-	-	58,756.37	3,272.16	21,910.04	185,928.30	75,891.79	261,820.09	71.01	
2,517.76	12,993.42	-	13,414.06	66,949.79	3,323.80	2,790.90	-	-	129,365.10	1,865.00	28,447.64	371,555.27	131,555.09	502,920.36	73.84	
3,011.59	8,724.90	-	21,119.89	165,317.17	8,569.73	3,531.36	2,968.50	1,737.95	75,381.96	1,060.50	23,907.64	271,556.74	83,259.64	354,816.38	76.53	
6.27	-	-	15,225.54	128,049.95	8,764.10	2,967.79	4,464.77	-	-	-	1,153.16	1,378.82	40.70	1,419.52	97.13	
3,717.06	20,810.17	9,502.20	215.28	-	4.11	-	-	-	84,920.20	4,954.27	31,680.12	346,772.47	103,670.79	450,443.26	76.98	
2,936.72	9,694.13	-	17,269.74	156,069.23	9,100.57	4,035.41	3,002.00	1,711.50	81,522.52	19,692.49	23,925.80	367,051.37	80,667.16	447,718.53	81.98	
464.04	15,809.32	-	2,920.79	2,723.00	148.34	3,047.66	2,946.08	-	34,357.89	3,205.12	7,981.32	67,609.82	11,436.29	79,046.11	85.53	
26.65	361.73	-	140.94	-	-	-	-	-	-	-	236.08	765.40	192.57	957.97	79.90	
64.27	374.87	-	471.57	-	28.45	-	-	-	-	-	1,234.88	3,785.13	5,959.17	9,744.30	34.48	
137.96	1,675.77	302.40	2,527.05	2,126.85	562.19	-	-	-	20,477.77	-	5,756.72	33,566.71	5,630.84	39,197.55	85.63	
997.07	20,368.92	24,566.62	6,566.36	10,639.38	4,063.27	-	-	-	118,503.86	-	22,700.00	208,405.48	21,860.50	230,265.98	90.51	
14.10	955.77	-	47.08	-	-	-	-	-	-	-	-	1,016.95	95.04	1,111.99	91.45	
42.32	375.40	-	1,385.79	-	-	-	-	-	3,111.64	-	1,107.76	-	2,649.59	8,672.50	69.45	
46,085.00	15,647.99	2,534.32	65,923.76	145,218.29	-	222.24	7,512.78	2,200.00	466,010.01	75,860.55	79,204.84	906,419.78	393,786.17	1,300,205.95	69.71	
122,085.00	451,210.76	276,357.87	580,639.10	3,070,880.34	95,085.22	80,620.39	46,361.32	7,849.45	3,223,010.58	757,721.89	832,073.04	9,543,894.96	2,824,665.70	12,368,560.66	77.16	

SPECIAL AREAS

*Dominion Park with local authority for school and hospital purposes only. **Part in Dominion Park.

The percentages shown in the last column represent the amount of Provincial Government Assistance.

EXAMPLE - Provincial Government Assistance equals 57.77% of the total tax and grant revenue in Improvement District No. 10 and thus for every dollar of tax and grant revenue, the Provincial Government contributed 57.77 cents.

NOTE - The Special Areas and Improvement Districts are under Provincial Government Administration. Under Direct Grants, Hospital Agreements and the Municipal Assistance Act Grant are direct payments to each Municipality's Trust Account. The remaining Direct Grants are credits for payments on the books of the departments concerned. Indirect School and Hospital Grants are grants paid to the School, Hospital District and Hospital Authority concerned. However, to express these grants in terms of their assistance to municipalities we have pro-rated school grants on an assessment basis and Hospital Grants on a provincial per-capita basis. The resulting figures should therefore be considered as approximations only.

MODIFIED ACCRUAL ACCOUNTING

(From Page 3)

cally or vice versa; we would recommend your auditors' preference be followed in this respect. The duplicates need not be signed or initialled as they only serve for cross reference purposes. Vouchers not approved for payment are returned to the "Accounts Payable" file where they remain until either paid or written off by board resolution.

All vouchers having been pre-numbered must be accounted for in the same manner as cheques. They may be cancelled but never destroyed. Cheque numbers need not agree with voucher numbers - while many secretaries emphasize this point, the auditors we have questioned attach no importance to it.

Further details connected with vouchers will be mentioned and explained as they arise.

2. General Journal

This is a book of original entry for direct posting to the general ledger and may receive the following kinds of entries:

- (a) Current transactions for which no other special journal has been provided.
- (b) Correcting journal entries. Normally, when an error has been made in journalizing and the erroneous entry has been posted to the general ledger the correction is made through the general journal.
- (c) Adjusting and closing entries.

Let us consider first the use of the general journal to record entries concerning accrued revenue as in the case of operational grants and requisitions. To begin with, no accurate information is available as early as January as to the amount of revenue which will be derived from either of these sources. The secretary must, therefore, make conservative "guesstimates" based on the information he has, such as, term returns where grants are concerned, and the previous years requirements with respect to requisitions along with other related factors and careful considerations. As an example, let's assume his conservative estimate is \$360,000 for the year. The general journal entry on January 31 would be somewhat as follows:

		Dr.	Cr.
Jan. 31	Grants Receivable (Due from Prov.)	\$30,000	
	Grant Revenue		\$30,000

To set up grant revenue for January on basis of secretary's estimate 1/12 of \$360,000.

A similar entry would be made at the end of February and March and postings made directly to the general ledger accounts concerned. Then sometime in April the secretary receives definite advice from the Department that the operational grant for the year is to be \$372,000, or an increase of \$12,000, over his "guesstimate". This means that on April 30, we will require two general journal entries, one based on the new figures obtained and the other to adjust for the underestimate. These entries would be:

		Dr.	Cr.
April 30	Grants Receivable (Due from Prov.)	\$31,000	
	Grant Revenue		\$31,000

To set up April grant revenue on basis of actual yearly operational grant as per the Department's statement 1/12 of \$372,000.

		Dr.	Cr.
April 30	Grants Receivable (Due from Prov.)	\$ 3,000	
	Grant Revenue		\$ 3,000

To adjust January, February and March grant revenue on basis of difference between Department's statement and secretary's guesstimate.

$$\$372,000 - \$360,000 = \$12,000 \qquad 1/4 \text{ of } \$12,000 = \$3,000$$

The entries with respect to requisitions would be similar. If the secretary's estimate by any chance exceeded the actual, then the adjusting entry would be the reverse to that shown here. It is considered that operational grants and requisitions are the only two revenue items which will be handled by general journal entries; all other revenues will go through either the accounts receivable journal or the cash book.

At the present time we can think of several expenditure accounts which will require general journal entries in order to maintain them on a somewhat modified accrual basis. Accounts referred to are:

- Teachers' Salaries
- Insurance
- Rent and Taxes
- Debenture Principle and Interest
- Long term Loan Instalments and Interest.

Rather than explain now the general journal entries possibly necessary relative to these accounts, it would seem desirable to do so later on when dealing with either the heading of the account itself or the section of operation it comes under.

3. Payrolls

A payroll bank account should be introduced and all transfers to it from the general account should be authorized by voucher for the gross amount. All cheques covering remittances for payroll deductions, therefore, will be written on the payroll account. In many cases this will result in a payroll cheque being made out to the division to cover deductions for rent (revenue), sale of supplies, Holiday Pay (Reserve account) etc.

In other words the total gross amount of the payroll is transferred to the payroll bank, and payroll cheques are then written to the amount of this gross transfer. The payroll should cover administrative personnel, teachers, janitors, repairmen and bus drivers, both divisional and contract. While we deal with the payroll in general at this time, reference will be made in more detail later to various divisions of it.

In general let's illustrate with a hypothetical payroll for a particular month as per the attached example A. This payroll is made up approximately the 20th of the month and a voucher is then written up showing Teachers' Salaries \$30,000, Janitor's \$4,000, Administrative salaries \$600, Repairmen \$300 and Bus driver's \$2,000 authorizing a combined transfer of funds from the general bank account to the payroll bank account in an amount of \$36,900. We have neglected to show individual payments to employees but have shown totals and the method of accounting for the deductions so that the total payroll bank or cheques written equals the total payments (in this case \$36,900). The voucher of course is posted in the voucher register in this manner; \$36,900 credited to accounts payable, \$30,000 debited to teachers' salaries, \$4,000 to Janitor's salaries, \$600 to administrative salaries, \$300 to repairmen and \$2,000 to bus drivers. Posting is then made from the voucher register to the general ledger according to these classifications. The cheque on the general account in favor of the payroll account in the amount of \$36,900 is of course entered in the cash book as a credit to the operational bank and debit to the payroll bank in the general ledger column.

The payroll itself serves as a cheque register for the payroll bank and requires only two postings directly from it to the general ledger. They are, in our example, a credit to the payroll bank \$36,900 and a debit to accounts payable \$36,900. It should be noted that all deductory items have been internally cleared and as a result are not considered in our classification of accounts. These deductory items are cleared because cheques have been issued in favor of them against the payroll account. To repeat, the payroll bank credits now equal the gross payroll transfer.

The cheque in favor of the division in the amount of \$180 covering rent \$80 and sale of supplies \$100 is another transaction. A receipt should be written for the \$180 and this amount debited to cash with \$80 credited to rent and \$100 credited to the supplies expense account. This is done through the cash book.

As a rule payroll problems do not arise with respect to employees such as teachers, janitors, office staff etc., who are on regular monthly rates of pay, however, problems do arise where bus drivers are concerned, who are paid on a daily basis, particularly, contract drivers. After considering various methods used throughout the Province for paying bus operators, three different procedures have been arrived at, any one of which is felt to be suitable. The procedure which most closely approximates, or best suits your situation should be adopted. They are as follows:-

1. Include both contract bus operators and divisional drivers in the regular payroll. By mutual agreement pay them on a twelve month basis (Sept. 1st. to Aug. 31st. inclusive). In many cases, drivers will prefer this method since then they are assured of a regular income during the months of July and August. Any necessary adjustments may be made at the end of August. The expenditure in this case is automatically spread fairly evenly over a twelve month period without resorting to general journal entries.

(More Next Page)

2. (a) Include both contract bus operators and divisional drivers in the regular payroll.

(b) Base their gross payroll on the actual number of school days for that particular month and debit bus expenditures with this figure (amount provided on payroll transfer voucher).

(c) Holdback an amount each month from each driver in the form of a deduction (suggested two days pay) and credit this deduction to a revenue fund liability account designated reserve for payments to bus operators. Issue adjustment cheques at the end of December and June respectively when the exact number of days operated have been substantiated by a summary of each individual's monthly reports and debit the reserve account with these adjustments.

3. (a) Include both contract bus operators and divisional drivers in the regular payroll.

(b) Pay them on a ten month basis or as per the actual operating days each month.

(c) Adjust the expenditure accounts to a twelve month basis by general journal entries. To illustrate, let's assume a hypothetical bus payroll, for the year, of \$96,000. The monthly payment here based on ten months is \$9,600 however, the expenditure based on twelve months is \$8,000 per month.

Our bookkeeping would proceed as follows:-

From January 1 to June 30 the buses are operating and payments are necessary so for each of these months the bank will be credited with \$9,600, Expense debited with \$8,000 and a prepaid account debited with \$1,600. At the end of June the prepaid account will reflect a debit balance of \$9,600. No payments to operators are necessary during July and August. However, since we are basing expenditures on twelve months we will at the end of July, debit expense with \$8,000 and credit the prepaid account with \$8,000 leaving it with a debit balance of \$1,600. At the end of August, again debit expense with \$8,000 credit the prepaid account with \$1,600 leaving it with a nil balance and credit a new reserve account with \$6,400. These July and August entries will be made by General Journal. At the end of September, operators payments again become necessary and bank is credited with \$9,600 expense debited with \$8,000 and the reserve account debited with \$1,600 leaving it with a credit balance of \$4,800. The same transactions are applicable to October, November and December, so that at the end of December the balance in the Reserve account is nil.

Returning to teachers' salaries, the question arises: should they be accrued? I, personally, am inclined to feel this decision should be left to the discretion of the individual Board concerned. In making a decision whether to accrue these salaries or not it should be borne in mind that to do so for the first time will require the setting up of a considerable reserve. Unless the division has such a reserve in the form of a Revenue Fund Surplus, it will have to be included in the current budget. However, if it is decided to accrue them, any method used should be a simple one. After a careful study of the matter we are recommending that these accruals be handled on a purely arbitrary basis by debiting teachers' salary expense each month with an additional 1/12 of 1/15 or 1/180 of the annual teachers' payroll and crediting this figure to a reserve for accrued salaries. These entries will originate in the general journal.

(PART TWO NEXT ISSUE)



THE BACK FENCE

Sir:

I enjoyed Alan Brownlee's article "Role of Secretary-Treasurers". Mr. Brownlee's material is always lucid and practical.

Except that paragraph beginning "Perhaps one very considerable advantage of expropriation . . ." (top of page 5, October issue).

Seems to me the advantage is that expropriation proceedings make it unnecessary "for you to become involved in the preparation of legal documents . . ."

Yours,
Keith Switzer.

* Thanks to Mr. Switzer, Supervisor of Tax Recovery, who is so right. Our apologies to Mr. Brownlee and to readers who must have been puzzled.

The correspondence section of The Alberta Municipal Counsellor is open to any reader for the discussion of any problem. Questions raised will be answered to the best of our ability. Letters may be signed with a fictitious name if that is desired, but we would ask that the real name of any correspondent be disclosed to the editor. All letters will be answered, but space and general interest must be considered for publication.

REQUEST DECLINED

(From Page 1)

cently announced by Premier Manning would be of utmost benefit to the district and looked forward to 1959 as an even more encouraging year than 1958.

Turning to the grant structure as it effected Lac Ste. Anne, Mr. Hooke quoted figures which had been worked out by the Department showing that if the district had reverted last year it would (as a part of I.D. No. 109) have received \$31,340.03 as its share of the municipal unconditional grant in 1958. This works out to \$7.23 per capita and should be compared with the equivalent of \$18.47 per capita actually received.

Referring again to services, the Minister said that as a part of an Improvement District, ratepayers could expect less service than they are presently accustomed to, since I.D.'s receive "a minimum" of service.

Mr. Hooke concluded with a warning that the right of local self-government is not to be given up lightly and in the present case "would most certainly be detrimental to the ratepayers on all respects." The Government he said therefore had to decline the proposal of reversion.

UNION CONVENTION SEES PROGRESS

(From Page 2)

two years. He gave delegates an analysis of figures referring to 1957 at which time the provincial budget was a record \$285,000,000. That year, the Minister declared, grants of all kinds amounted to \$85,000,000; loans to municipal authorities reached \$66,000,000, while \$27,000,000 had been added to reserves. This left the provincial government with \$107,000,000 to meet its other service commitments, about half of which, he added, was spent on highways. The tax revenue, grants and loans spent by Alberta municipalities, on the other hand, totalled \$232,517,000 during the same year.

In connection with the Five Year Development Program, Mr. Hooke suggested that the permanent Advisory Board on provincial-municipal relations should be composed of two representatives from the Union, two more from the rural Association and two cabinet ministers. This Board might be wise to call in an impartial expert to survey various problems, he said, one of which might well be the question of industrial taxation being assumed by the Province. If agreed there was a problem here (and the Minister thought there was) the projected Board might then recommend attacking it in three stages: assessing specified industries by the Province on an equalized basis; levying and collecting the tax on behalf of the municipalities; and distributing the tax revenues on a formula which, he suggested, would take into consideration such factors as services provided by the site municipalities, claims of municipalities in which employees reside, the equity of all municipalities for "royalties" on resources which belong to the people of Alberta as a whole.

INCREASING COSTS

Addressing a Luncheon meeting Friday Hon. E.W. Hinman, Provincial Treasurer, warned delegates that municipalities are going to be faced with "an increasing cost factor" in the future. More hospitals, increased health and educational services as well as other needs will require more money. He said what is needed is "maturity - big enough to look the problem in the face". On an optimistic note, Mr. Hinman declared that the overall prospects look "pretty good" and "many of the problems will solve themselves." He called for continued cooperation between the two levels of government and concluded "together we will work out a policy that is best for all."

The third cabinet member to address the Convention was Hon. A.O. Aalborg, Minister of Education. Dealing with the financing of education, Mr. Aalborg said a total of \$350 millions will be spent by the Province on education during the next five years. Even now, he said, "Alberta is spending more per capita for education and for grants to assist local school authorities than the government of any other province in Canada".

GALBRAITH RETIRES

At the concluding session of the Convention, delegates elected J.M. McAfee, Mayor of Red Deer, as Union president for the next year. Other officers elected were Mayor E.G. Miller, Olds, first vice-president; Mayor D.B. Hunter, Athabasca, second vice-president; and E.G. Newman of Red Deer, secretary-treasurer.

Mr. J.H. Galbraith, Ponoka, secretary-treasurer of the Union for the past 15 years, had announced his retirement earlier and at a dinner Friday evening he was presented with a cheque for \$500 and a scroll in recognition of his long service.

BONNYVILLE BEACH S. V.

ALL-WOMAN COUNCIL - Believed to be the only all-woman council in Western Canada (?) the three ladies in the picture above are receiving final instructions from Leo Maurice, Senior Municipal Inspector, on how to administer the affairs of Bonnyville Beach Summer Village. That's Mayor Leance Baril in the centre and Deputy Mayor Ivy Ferby, right, with Councillor Marielle Binette next to Leo.

We are indebted to Mrs. Baril for the following information:

PERSONNEL - Mrs. Ferby, mother of four, is the wife of the local druggist. Considered "one of the best cooks in our town", she takes an active part in community affairs, is an ardent curler and sports fan. She is second vice-president of the Canadian Legion in Bonnyville.

Mrs. Binette has a daughter in university and two boys in grade school. She and Mrs. Baril are school teachers.

Mrs. Therese Gareau is secretary-treasurer of the village. She is a social welfare graduate. The health officer is Mrs. Mae Morris, R.N.

STATISTICS - Bonnyville Beach is located on Moose Lake, 170 miles north east of Edmonton. An historic site near the lake shore is the ruin of the first house built by a white man in Alberta. (It was supposedly built by one Angus Shaw in the 1700's).

The Summer Village of Bonnyville Beach, incorporated on January 1, 1958, comprises thirty-five lots. There are twenty-nine cottages. Summer population of 1957-58 is 150.

ACTIVITIES - As a part of a water safety program undertaken during the summer season, a swimming class was held with Miss Cecile Baril as instructor. Fifteen children under twelve were enrolled and ten out of twelve who took the examination received their beginner's buttons.

Buoys were installed to comply with water safety regulations. A speed limit of 25 miles per hour was posted.

Garbage collection, arranged on a fortnightly basis, worked to the satisfaction of all. ●

PUBLIC HEARINGS

Dates for public hearings by the Hutterite Investigation Committee have been set tentatively for December 2 in Lethbridge, December 10 in Calgary and December 16 in Edmonton. This was decided at a meeting of the Committee held in Edmonton on October 7, 8 and 9. Times and meeting places in the three cities will be confirmed and advertised shortly.

Individuals or organizations intending to make submissions to the committee are requested to forward four typewritten copies to G. G. Rourke, Secretary, Hutterite Investigation Committee, Highways Building in Edmonton. Submissions should be in the hands of the Secretary not less than six days prior to the date of the hearing to be attended.

Purpose of the Committee is to enquire into certain matters related to the acquisition of lands in Alberta by members of The Hutterian Brethren Church and the establishing of Hutterite colonies in the Province. The Committee will try to determine whether or not legislation governing the question at present is in the general interest. Its report may be considered at the coming legislative session. ●

MUNICIPAL NOTES

SERVICE BOARD - A new agricultural service board was formed in I.D.'s 58 and 65 recently. Farmer members are Albert Mottus of Leslieville, chairman, and Rex Bancroft, Cheddarville. Other members are G. A. Ross, District Agriculturist, and A.T. Robson, Field Service Inspector, as well as A.R. Isbister, Supervisor of Field Service.

* * * *

OLDEST COUNCILLOR - John (Scotty) Edward was elected by acclamation to the Craigmyle village council in September. It is possible that Mr. Edward can claim distinction of being the oldest active councillor in Canada. He's 91 years of age.

* * * *

COUNTY OF BARRHEAD - The Municipal District of Barrhead will become Alberta's 11th county on January 1, 1959. Application was made as a result of agreement between the Council and the school division board. Election of the county council will be held in time for members to take office at the New Year.

* * * *

LOANS TO MUNICIPALITIES - Forty-eight Alberta School districts, municipal hospital districts and municipalities have borrowed a total of \$6,081,170 from the Government of Alberta in the six-month period April 1 to October 1. The program was introduced to aid municipal borrowing following temporary suspension of operations of the Municipal Financing Corporation earlier this year. The corporation will resume operations in 1959.

* * * *

Thirty-two school districts borrowed a total of \$4,778,350 for school construction. Two municipal hospital districts borrowed a total of \$350,000 for hospital construction, and 14 municipalities borrowed \$952,670 for sewer and water projects.

W. O. B.

* * * *

MASTER FARM FAMILIES - Three Alberta farm families specializing in dairying, beef cattle, and mixed farming have been named Master Farmers of 1958. Winners this year are the Andrew Jespersen family of Stony Plain; the Mel Wood family of Tofield, and the J. McCulloch family of Didsbury. Since inception of the award ten years ago, 36 Alberta farm families previously have been so honored. The award carries a cheque for \$1000 and an engraved plaque for each family.

"The main objective of the program is to provide Alberta farm families with a practical demonstration showing how a family can achieve success in agriculture, and community and home life," Hon. L.C. Halmrast stated in announcing the awards. "In all cases, the 1958 winners provide excellent examples of our aim." ●

MRS. HOLLENBACK RETIRES

Friends and fellow-workers of Mrs. Mary Hollenback, Assessment Clerk with the Field Service Branch, gathered October 17 to wish her well on the eve of her retirement after more than 17 years with the Department. On behalf of the staff, Mr. A.W. Morrison, Deputy Minister, presented her with a travelling case and a purse.



MRS. M. HOLLENBACK

A native of Ontario, Mrs. Hollenback has made her home in Alberta for many years. Before coming to Edmonton she lived in Hardisty where she was the first woman to serve on the Hardisty School Board.

Mrs. Hollenback is now visiting her son and other relatives in eastern Canada. She will continue to live in Edmonton on her return.

SEPTEMBER COPIES?

A request comes from A.J. Wigley, Superintendent of Pleasant View Home, Youngstown, for additional copies of the September COUNSELLOR. The citizens appearing in the pix on pages 4 and 5 would like to have them.

We stripped our files to the bone and came up with only six copies. If you're through with yours, maybe you would send it direct to Mr. Wigley. Your kindness will be much appreciated.